



DEPARTMENT OF ADMINISTRATION
FLEET MANAGEMENT OFFICE
2101 WASHINGTON STREET EAST
P.O. BOX 50121
CHARLESTON, WV 25305-0121
Toll Free Phone: 1-855-817-1910

STATEMENT OF COMMUTING VALUE

Instruction Summary

A "Statement of Commuting Value" must be completed by the employee for each month in which the employee has been assigned a State owned or leased vehicle for periods of one day or more and has used the vehicle for commuting. The designated "Statement of Commuting Value" must be submitted by the employee to the employee's spending unit business office with a copy to the Fleet Management Office within ten (10) business days from the last day of the reporting month. Failure to submit the designated form may result in the termination of the assignment of a vehicle to the employee; will result in a determination by the spending unit business office that miles driven during the unreported period are personal use miles; as well as any applicable penalties levied by the Department of Treasury, Internal Revenue Service of the Federal Government. Detailed instructions are on the reverse side of this form.

Report Data

Department: (e.g., Commerce, Administration, etc.)	
Division: (e.g., Forestry, DNR, DOH, etc.)	
Driver Name: (first, middle initial, last)	
Driver Email: (work email address)	
Driver's Home Address (street, city, state, zip code)	
Driver's Work Address (street, city, state, zip code)	

	Day	Month	Year
Beginning Date			
Ending Date			

	License Plate Number	Beginning Odometer	Ending Odometer	Total Mileage	Personal Miles*	Business Miles**
Veh 1						
Veh 2						
Veh 3						
Veh 4						

* Personal miles do not include "de minimis" miles.

**Business miles must be substantiated by adequate records. Written evidence is more significant than oral evidence and the value of written evidence is greater the closer in time it relates to the use of the vehicle. A written record is required to substantiate the usage.

Form DOA-FM-010 Revised (July 3, 2013)

ENABLING STATUTE: WV Code §5A-3-48 through 5A-3-53

REGULATORY AUTHORIZATION: **Code of State Rules** 148 CSR 3

STATEMENT OF COMMUTING VALUE

Driver Certification

I understand that the following information is requested by the State of West Virginia to substantiate my usage of my assigned state-owned or leased vehicle in order to comply with Internal Revenue Service (IRS) record keeping regulations and that the State of West Virginia assumes I maintain adequate records for sufficient written evidence to support my vehicle usage. The State of West Virginia has selected the commuting valuation rule to determine the amount of income that will be subject to reporting and taxation.

I understand that failure to submit the Statement of Commuting Value DOA-FM-010 may result in the termination of the assignment of a vehicle to the employee; will result in a determination by the spending unit business office that miles driven during the unreported period are personal use miles; as well as any applicable penalties levied by the Department of Treasury, Internal Revenue Service of the Federal Government.

I understand that I may participate in a web-enabled, secure fringe benefit reporting program provided by the Fleet Management Office at no cost to me. Contact Fleet@wv.gov for the DOA-FM-017, Employee Fringe Benefit Reporting Program Enrollment form.

This form must be transmitted by my spending unit designee to the Fleet Management Office within ten (10) business days following the reported month.

Employee Signature

Date

Employee Name (Typed or Printed)

Spending Unit Verification

As my spending unit's designee, I have verified the information provided by the employee. My verification is based on one of the following verification methods: a visual check by me of the vehicle's odometer; use of a stop detail report generated by an installed telematic device or data logger; or report generated by a vehicle rental or leasing company, (such as an interim or turn-in receipt provided to the driver or spending unit).

I understand that failure to submit the Statement of Commuting Value DOA-FM-010 may result in the termination of the assignment of the assigned vehicle to the spending unit; will result in a determination by the spending unit business office that miles driven during the unreported period are personal use miles; as well as any applicable penalties levied by the Department of Treasury, Internal Revenue Service of the Federal Government.

I understand that the employee may participate in a web-enabled, secure fringe benefit reporting program provided by the Fleet Management Office at no cost to the spending unit or employee; and that use of the web-enabled, secure fringe benefit reporting program may be used by the spending unit in lieu of the DOA-FM-010, Statement of Commuting Value.

I may contact Fleet@wv.gov for the DOA-FM-017, Employee Fringe Benefit Reporting Program Enrollment form and DOA-FM-018, Spending Unit Fringe Benefit Reporting Program Designee Registration form.

This form must be transmitted by the employee's spending unit to the Fleet Management Office within ten (10) business days following the reported month.

Spending Unit Designee Signature

Date

Spending Unit Designee Name (Typed or Printed)

Form DOA-FM-010 Revised (July 3, 2013)

ENABLING STATUTE: WV Code §5A-3-48 through 5A-3-53

REGULATORY AUTHORIZATION: **Code of State Rules** 148 CSR 3

STATEMENT OF COMMUTING VALUE

Form Instructions

<u>Department</u>	Indicate the department to which the driver is assigned, (such as Administration, Commerce, etc.)
<u>Division</u>	Indicate the division to which the driver is assigned, (such as Forestry, DNR, DOH, etc.)
<u>Driver's Name</u>	Indicate the driver's name (first, middle initial, and last).
<u>Driver's Email</u>	Indicate the driver's email address (work or official email address).
<u>Driver's Home Address</u>	Indicate the driver's home address or address where the vehicle is garaged outside normal office hours.
<u>Driver's Work Address</u>	Indicate the driver's work address. This is the location where the driver begins his duties for the day. If the driver works from home, enter the driver's home address in this space.
<u>Reporting Period</u>	Indicate the applicable reporting period.
<u>License Plate</u>	Indicate the license plate number assigned to the vehicle by the State of West Virginia. If the vehicle is not owned by the State of West Virginia, indicate the state or registration and license plate number of the vehicle, (such as OH-ABC123).
<u>Beginning Mileage</u>	Indicate the beginning mileage for each commuting vehicle used by you during the reporting period.
<u>Ending Mileage</u>	Indicate the ending mileage for each commuting vehicle used by you during the reporting period.
<u>Total Miles</u>	Indicate the total mileage for each commuting vehicle used by you during the reporting period.
<u>Personal Miles</u>	Indicate the total personal mileage for each commuting vehicle used by you during the reporting period. Personal miles do not include "de minimis" miles. De minimis miles are those miles that have so little value that accounting for them would be unreasonable or administratively impracticable.
<u>Business Miles</u>	Indicate the total business mileage for each commuting vehicle used by you during the reporting period. Business miles include those miles driven on behalf of the State of West Virginia.
<u>Driver Certification</u>	Input report data, verify accuracy, sign, date, and transmit form to your spending unit designee.
<u>Spending Unit Certification</u>	Verify information provided by the driver using an approved verification method, sign, date, and transmit to the Fleet Management Office. Transmission methods may be: digitized copy of DOA-FM-010, Statement of Commuting Value with signatures via email (FMO preferred method); digitized copy of DOA-FM-010, Statement of Commuting Value with signatures via fax [(304) 957-0198]; or hand carried/mailed original, signed DOA-FM-010 Statement of Commuting Value form to Fleet Management Office, 2101 Washington Street East, P.O. Box 50121, Charleston, WV 25305-0121.

Example Fringe Benefit Calculation Using Commuting Valuation Rule

The following is an example of a tax calculation. Please verify the current guidance provided in the Internal Revenue Service (IRS) Publication 15-B, *Employer's Tax Guide to Fringe Benefits*, published under U.S.Code Title 26.

Assume the spending unit provides a vehicle valued at \$20,000 to an employee that uses it 100% of the time for commuting use and that the spending unit also provides fuel for the vehicle.

Total Mileage 10/1 to 10/31	1,000 miles
Total Personal Miles	100 miles
Percent Personal Use	10 %
Fair Market Value of Vehicle	\$20,000
Annual Lease Value (Using IRS Publication 15-B, Table 3-1)	\$ 5,600
Monthly Lease Value (IRS annual lease value ÷ 12 months)	\$466.66
<u>Calculation</u>	
Monthly Lease Value X Percent Personal Usage	\$466.66 X 10 % \$ 46.66
Personal Miles X 5.5 cents per mile (IRS value for fuel 5.5 cents per mile)	100 X 5.5 cents \$ 5.50
Commuting valuation rule \$3 X business day (IRS value of two-way commuting use of state-owned vehicle)	\$3 X 20 bus. days \$ 60.00
Amount reportable as Income for reporting period (10/1 to 10/31 reporting period)	\$46.66 + \$5.50 + \$60.00 <u>\$112.16</u>

In the preceding example, the spending unit would add \$112.16 to the gross reportable income on the employee's Form W-2 statement. If applicable, the spending unit would withhold Social Security and/or Medicare taxes. Spending units should note that they are also required to pay the employer share of FICA. This charge is assessed to the spending unit if the employee is paid from an account that is normally charged for FICA. In the above example, the employee is not required to have a retirement system withholding deducted from their pay, as generally personal use of an automobile is not subject to a retirement system withholding unless the benefit is a negotiated fringe benefit in lieu of salary.